

The Evening Herald.

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THE TAX SITUATION.

A prominent Albuquerque business man recently completed plans for a handsome modern building in the business district. After a little investigation of the taxation situation he decided not to build.

He figured out without much difficulty that it would require at least two months' income from his building each and every year to pay the taxes. Sound business sense has convinced him that under such conditions there is no money in owning and keeping up improved property in the mercantile section.

A number of small residence property owners—small men who own their own small homes—have been heard to express their intention to sell as soon as possible, if they find it cheaper to rent than to own their homes and keep up the taxes.

It is understood that, for instance, a well known county citizen, an official of the county in fact, owns a large area of land across the river, whose purchase price might be placed at \$75 to \$100 per acre, and that he is assessed at \$1,000. Large sheep owners in the county bear an equally disproportionate share of the burden of taxation. In short, it is pointed out that property in Albuquerque practically pays the taxes for the county.

Business men are not enthusiastic about paying their taxes this year. Any reasonable excuse is enough to make their collection difficult. The situation is further complicated by the imbroglio between the governor, attorney general, traveling auditor and board of equalization.

The state officials differ regarding the period for which penalty shall be charged delinquents whose delinquency is the fault of the tax officials. Important controversies regarding taxation are yet to be settled by the courts. With no adequate new machinery for taxation provided—following a \$2,000 state-wide study (7) of conditions—county commissioners are doing the best they can with old machinery.

The middle is not one calculated to make New Mexico and especially Albuquerque property owners look particularly enthusiastic.

If the state government has taken any order, wise and efficient steps to place the taxation system of New Mexico on an equitable and sensible and reasonable basis, we should be interested in having them elucidated. If the counties are to blame we should like to have their culpability thoroughly explained. And if Governor W. C. McDonald can suggest any remedy for the present situation, the people of New Mexico will listen to his suggestion with intense interest.

THE SWORD IN THE ARMY.

Reports have it that the United States war department is about to do away with the use of the sword in the army. The proposition has been mooted several times in the past but opinion as to the expediency of the move has never been sufficiently established to put it into effect.

It is questionable whether the abolition of this side-arm will redound to the benefit of the service, for while its uselessness is admitted, there is an atmosphere of chivalry and an association of glory attached to the weapon that induces many young men to enter West Point or to aspire to shoulder straps.

There is a significant history belonging to the sword that surrounds it with a halo in the eyes of a soldier. It is the only primitive war accoutrement that has not made way for something better. The battle-axe, halberd, cross-bow, spear, pike and even the lance have all gone their way and been superseded by improved firearms, while the sword remains practically as it was thousands of years ago. This can only mean that the sword represents an idea; it is more of a symbol than an implement of war. The Birmingham Age-Herald has the following brief for the sword:

The arms born by the warriors of old which have been retired to make way for improved devices were the accoutrements of warfare born by the rank and file, the fighting men, the men behind the guns as it were, and the men upon whom the outcome of the battle in a great measure depended. The sword typified command, it signified authority and hence its enchantment. It is to the army what the mace is to a legislative body, the

bishop's ring to the clergy, the gonfalon to the tribesman, the cross to the Christian.

Then again unless we except those Viking heroes of a semi-mythological age, the sword was exclusively the weapon and companion of the knight, the leader, the nobleman, the king, and to it became attached all the honor, the gallantry, the majesty, even the divinity that companions royalty and attends the hero. It is sacred not for itself but for that which it represents and symbolizes. To abolish the sword would be to deprive military service of much of its glamour and glory and to that extent rob the army of its nerve, its enthusiasm and its efficiency.

This may all be pure romance, but romance constitutes nine-tenths of life and under the influence of the sentiment some of the most daring deeds of prowess have been executed. Inspiration drawn from mental visions of Arthur, Roland, the Old and Charlemagne are not to be depreciated and the sword is as potent and deft in depicting such visions upon the mind of man as the brush is facile in fashioning them upon canvas. Let the sword remain.

WAS TRAGIC YEAR.

The year 1913 in the world at large was marked by many dark and bloody deeds.

The number of assassinations during the twelve months was unusual. Many eminent men met death at the hands of the dagger, revolver or poison. The year was also marked by the death of distinguished men from natural causes. The "Grim Reaper" was more than ever active.

The assassinations which attracted the most attention in the United States were those by which Francisco Madero and Pino Suarez, president and vice president, respectively, of Mexico, lost their lives, and Mexico has been in a turmoil ever since.

Among others to fall by an assassin's hand were King George of Greece; Naim Pasha, commander-in-chief of the Turkish army in the Balkan war; Mahmoud Shekfat Pasha, grand vizier of Turkey; Tewfik Pasha, famous Turkish diplomat; Manuel Arango, president of Salvador, and Tancredo Augusto, president of Hayti.

To enumerate the famous people who died in 1913 would be tedious. The following are a few of them: J. Pierpont Morgan, financier; dowager empress of China; Field Marshal Sir Garnet Wolseley, British soldier; Shekfat Pasha, Turkish statesman, and Alfred Austin, poet laureate of England.

The year 1913 will long be remembered for the number of strong and able men who died.

GOOD LUCK.

The Socorro Chieftain, one of the old stand-by New Mexico weeklies which never shows signs of age, says in starting 1914:

In parting with the old year we want to thank our readers for the very liberal patronage bestowed and the encouraging words received for our paper. We promise you that during 1914 the paper will take no step backward, and will come to your fireside each week filled with words of encouragement and good cheer. Our encouragement has been sufficient to stimulate us to greater efforts and we promise our readers that like wine we have improved with age, and during 1914 the Chieftain will be more helpful and cheering than it has been in the past and we hope will find a welcome to many new firesides. If you have a friend or acquaintance who is not a subscriber, speak a good word for the local paper. In conclusion, may you during the new year know more of sunshine than of clouds and may we all from the child with the golden curls to the man with the silvered locks, alike cry: "Glory to God in the highest, and peace on earth, good will toward men."

WHO IS ON THE LORD'S SIDE?

Editor Evening Herald:—
Then said he also to him that bade him: "When thou makest a dinner or a supper call not thy friends nor thy brethren, neither thy kinsmen nor thy rich neighbors lest they also dine and drink with thee and thou shalt be despised. But when thou makest a feast call the poor, the maimed, the lame, the blind, and thou shalt be blessed for they cannot recompense thee for thou shalt be recompensed at the resurrection of the just."

These are the words of Christ (Luke 14:12, 13, 14) while at a wedding when he observed how the people sought the best rooms. In view of the foregoing at the beginning of the New Year, it is pertinent to ask who is on the Lord's side? How many churches or church-going people in Albuquerque have forsaken the poor? Do not the churches invite those who are able to pay cash for the meal and do not private individuals invite kindred friends and rich neighbors who are able to return to feast them? Remember that those who feast the poor and only those are to be blessed at the resurrection of the just.

Who is on the Lord's side?
N. W. HIGGINS.

JABS In the Solar Plexus.

SPEAKING of "Warrior" and "Chieftain" it certainly would give some of our Mexico friends the collywobles to hear some people we know pronounce the names.

GEORGE BERNARD Shaw has told England and Germany how to live in peace, and Europe is happy. Probably the Monroe doctrine keeps him from aiding the Mexican problem.

"SNOW IN LOWER REGIONS" likely reads a New York headline. Can it be possible that the weather man is infringing even upon the domain of old Nick?

THE CONVENTION of retail grocers has had no difficulty fixing responsibility for the high cost of living. Yes, same old place—on the consumer.

Adapted.
It is easy enough to look pleasant. When you're square with the world, and to grin.
But the man worth while is the man who can smile on the day when the bills come in.
—Houston Post.

WATCH THIS SPACE

NOW IF you are through watching it we will go on with our rat-killing.

WE ONLY wanted you to watch it so we could see you look blank.

THE TANGO tea, Miriam, is not the kind of tea that mother used to make.

IT IS KINDLY explained—and we wish to explain our thanks—that the difference between a split skirt and a slit skirt is that the one is ripped and the other is ripping.

SIMPLY ripping, old Top.

WHILE THE road to that place we mentioned is paved with good intentions, it is sprinkled also, we may state, by the Water wagon.

IN THIS DISCONNECTION we publish herewith and herewith the following schedule as promulgated by the Detroit Free Press:

Stop for Water Wagon
The birth of somebody's baby.
Somebody's wedding.
Somebody's birthday.
Somebody's promotion.
Somebody's inheritance.
Somebody's new suit.
Somebody's return.

In addition to the foregoing, there are a lot of flag stations and watering stations with which you are all doubtless familiar. And once in a while it gets a hot-box.

FURTHER, we are just as tired of that New Year's guff about the Water wagon as you are. But what is a feller to do?

THE FELLOW who called it "indignant sick" wasn't so far off, judging from the way a fair city and county are caring for the poverty-stricken tuberculars.

THE "RUN" of Irvine, Kentucky, reports the fact that Amos Williams' thirteen-year-old son killed a yellow rabbit. Alcohol specialists will be much interested in this new phase of the effects of the mint julep.

The Bold Fact.

The Vicar: "Why don't you comb your hair before coming to school?"
The Boy: "Haven't got no comb, sir."

The Vicar: "Why don't you use your father's comb?"
The Boy: "Father hasn't got no comb, sir."

The Vicar: "Well, how does your father comb his hair, then?"
The Boy: "Father hasn't got no hair."

—Washington Herald.

The Thirty Thing

Col. Judd Mortimer Lewis, of the Houston Post, writing on Christmas Day, stated that he was so happy he would like to kiss "everyone." Houston ex-convict is surely rich, rare and racy.—Lee Rountree, in Georgetown Commercial.

And judging from the counterfeit presentation with which the Houston Post's editorial northeast corner is at time adorned, the gentleman has a bald head and appears to be well enough along in years to be past such depravity.

THE MAN WHOSE specialty is making excuses never makes much else.

NOR IS THE HIGH cost of beef, Zenobia, due to the enormous quantity of veal it takes to feed the prodigal sons.

WHEN A MAN says he is going to be "perfectly frank" with you it merely means that it doesn't make any difference to him whether you get sore or not.
—E. D. J.

Many ills come from impure blood. Can't have pure blood with faulty digestion, lazy liver and sluggish bowels. Burdock Blood Bitters is recommended for strengthening stomach, bowels and liver and purifying the blood.

Open night and day. Trimble's Pharmacy, Red Barn, 311 W. Copper.

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There's no sense in mixing up a mess of mustard, flour and water and getting everything all mussed up when you can so easily relieve that pain or soreness with a little clean, white MUSTEROLE.

MUSTEROLE is made of pure oil of mustard and other helpful ingredients, combined in the form of a pleasant white ointment. It takes the place of the out-of-date mustard plaster, and will not blister! MUSTEROLE gives instant relief from Sore Throat, Bronchitis, Tonsillitis, Croup, Stiff Neck, Asthma, Neuralgia, Headache, Congestion, Pleurisy, Rheumatism, Lumbago, Pains and Aches of the Back and Joints, Sprains, Sore Muscles, Joints, Chilblains, Frost-bite, Colds of the Chest (it prevents pneumonia).

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Accept no substitute. If your drugstore cannot supply you, send 25c or 50c to the MUSTEROLE Company, Cleveland, Ohio, and we will mail you a jar, postage prepaid.

Dr. M. M. Kittell, Jamaica, N. Y., says: "Sample of Musterole was received and have found it very satisfactory indeed. Produces quick results; and as you speak of it, no blister."

RAILROAD NEWS.

Roswell Business Men Endorse New Railroad

Commercial Club After Enthusiastic Meeting Wires Promoter of Gulf, New Mexico and Pacific Pledging Moral and Financial Support of Pecos Valley Metropolis to Proposed Road; Santa Fe Will Aid in Development of Mesilla Valley, Officials Declare.

[Special Correspondence to the Herald]
Roswell, N. M., Jan. 8.
Mr. Herbert Green, 137 La Salle St., Chicago, Ill., Roswell Commercial club at an enthusiastic meeting held this morning endorsed the proposed construction of Gulf, New Mexico and Pacific railroad as outlined by Honorable G. A. Richardson and pledged their moral support to aid promoters in every possible way as well as financial support to the ability of our citizens. Definite amount to be determined at early date.
ROSSELL COMMERCIAL CLUB.
By S. S. Toms, Secy.

Roswell business men, as shown by the foregoing telegram, are going to back hard for the new Farmington-Albuquerque-Roswell railroad.

A meeting was held in the Commercial club rooms to hear the report of Judge Granville A. Richardson, who has been in close contact with the promoters, and who made a trip to Chicago with Mr. Green, the promoter, about the road.

Judge Richardson said that the plan for the extension looked very favorable. Mr. Green and associates had arranged for \$12,000,000 from the French capitalists, \$750,000 was due January 1st, and the same amount each month till paid out, excepting in August of each year.

A wire was received asking that the Roswell Commercial club name two directors from its membership to act as directors in the Gulf, New Mexico and Pacific railroad. At the meeting of the Commercial club directors held later in the day, E. A. Cabson and Clark D. Dilley were named directors. The foregoing telegram was sent to Mr. Green last night telling of the action of Roswell.

The subscription has been prepared and adopted and a committee composed of John Hies, J. F. Hinkle, R. D. Bell, Clark D. Dilley and James C. Hamilton, was named to get out at once and secure the subscriptions. The exact amount what Roswell will give as a bonus has not been decided. The matter of terminals, shops, etc., is not taken up yet either, until further developments.

The subscription papers will read as follows:

Subscription to the Gulf, New Mexico and Pacific Railroad company, Roswell, New Mexico, January 8, 1914.
Whereas, the Gulf, New Mexico and Pacific Railroad company has been recently organized for the purpose of purchasing the New Mexico Central Railroad company and constructing a line of railroad from Moriarty in the County of Torrance to the City of Albuquerque and a branch to the Espanola coal fields, and also to have the present New Mexico Central railroad extending from the town of Torrance in the county of Torrance by the most feasible route to and into the city of Roswell in the county of Chaves, and also by building a line of railroad from the city of Albuquerque to the town of Farmington in the county of San Juan; and,

Whereas, the undersigned realize that great benefit will result and be derived in having said line of railroad constructed and are willing to aid the said railroad company in the construction thereof.
Now, Therefore, the undersigned, citizens of the city of Roswell and the county of Chaves, in consideration of the benefits to be derived from the construction of the said line of railroad, and in consideration of the sum of One Dollar to each of us in hand paid by the Gulf, New Mexico and Pacific Railroad company, the receipt whereof is hereby acknowledged, do each of us hereby subscribe the amount set opposite our names below, to aid in the construction of said line of railroad, and hereby promise to

pay the Gulf, New Mexico and Pacific Railroad company, its successors or assigns said amount subscribed, in the following manner:
Twenty-five (25) per cent of the amount hereby subscribed to be paid in cash when said road from the city of Roswell to the city of Albuquerque and the branch to the Espanola coal fields is constructed and the balance or twenty-five (25) per cent thereof from Roswell in the county of Chaves to be paid in cash when the railroad to Farmington in the county of San Juan is constructed.

By the word "constructed" used above is meant when the road is so constructed that trains can be run over same between the different points above mentioned.

In subscribing the amounts opposite our names it is with the understanding that substantial work begin on the line of road from Torrance to Roswell and Torrance to Albuquerque within six (6) months from date of February 1, 1914, and that the line of roads, all above mentioned be fully constructed within three (3) years years from February 1, 1914.

SANTA FE OFFICIALS LOOK AT RICH MESILLA VALLEY

Las Cruces, N. M., Jan. 7.—The industrial promoters of the Atchison, Topeka & Santa Fe Railroad company visited Las Cruces and vicinity yesterday and left in the evening for El Paso.

At 10 o'clock in the morning these officials were greeted by a representative body of citizens from Las Cruces and the valley. The meeting was called to order by Mark H. Thompson, who presided during the entire evening. After a few introductory remarks by the chairman, C. C. Dana, of Chicago, industrial commissioner of the Santa Fe company, was introduced and spoke at length. He stated that the object of the visit of the Santa Fe officials was to get acquainted with the people of Las Cruces and the valley and learn from them in what way the Santa Fe can help further their interests. He assured the audience of President Ripley's plan to co-operate to the fullest extent with the producers in the Santa Fe territory and that the visit of the officials to this section was in keeping with that policy.

Tells of Road's policy.
He spoke of the policy of the Santa Fe railroad being twofold—the development of the natural resources and the location of industries in sections through which the company's lines pass. In speaking of the mineral resources Mr. Dana stated that the Santa Fe desires samples of mineral deposits which are tributary to its line. The company employs a chemist to whom such mineral samples can be submitted and will be analyzed free of charge.

Mr. Dana had not visited this section for three years and was agreeably surprised to see the great development which has taken place during his absence. "Las Cruces has taken on city airs," said he. "I would like to live here."

The next speaker was J. T. Jarrell of Topeka, Kan., who is publicity agent for the Santa Fe. He assured the audience that the interests of the Santa Fe and the producers along its lines are mutual and that the Santa Fe is anxious to co-operate in the development and that their mission on this visit was to ascertain from those assembled and at similar meetings in what the Santa Fe can lend assistance, and stated that they were sent here as investigators.

In response to Mr. Jarrell's request a number of business men of Las Cruces and ranchmen spoke and portrayed to the officials some needs to further the development in the valleys. One thing mentioned was a farm demonstrator, whose services would be appreciated by all, but especially by newcomers in the valley. Many of whom are unacquainted with conditions here, various kinds of soil and the art of irrigating. Mr. Dana in his remarks suggested

the establishing of a condensed milk plant here, but being informed that a canning factory for Las Cruces is to be built, the stock already being subscribed chiefly by local people, the Santa Fe visitors promised that they would interest the Santa Fe in finding a market for the products of the Las Cruces factory.

Visits State College.

The Santa Fe visitors were taken in the morning for an auto trip north of Las Cruces. After lunch at Hotel Bon Hernandez, the visitors went by auto to visit the orchard districts in the vicinity of Mesilla and State College. At the latter place a meeting was held with George Ladd, president of the A. and M. college, to discuss matters in connection with greater co-operation between the Santa Fe and the college.

The officials were taken to the depot at Mesilla Park, where they went to Superintendent Sumner's private car to El Paso.

They will return by auto to Albuquerque.

thony, where a big meeting will be held in the interests of the lower east and west sides of the Mesilla valley.

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